(31) Cotton yarn, terry towel fabric and towels;

(32) Specified goods for use in readymade garment or hosiery industry;

(33) Pulp other than rayon grade wood pulp;

(34) Rayoa grade wood pulp;

(35) Oleopine resin;

(36) Oil extracted from oil seeds;

(37) Narrow elastic tapes;

(38) Sugar;

(39) Goods falling under chapter 25 of the Customs Tariff;

(40) Goods falling under chapter 13 of the Customs Tariff;

(41) Goods falling under chapter 26 of the Customs Tariff;

(42) Homoeopathic medicines.

**Anti-Smuggling Campaign**

918. SHRI S. AUSTIN: Will the Minister of FINANCE be pleased to state:

(a) whether any anti-smuggling campaign has been launched recently at Indira Gandhi International Airport; and

(b) if so, what are the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) and (b) Constant vigil is being exercised in maintaining the tempo of anti-smuggling activities at different international airports including Indira Gandhi International Airport, New Delhi. The measures taken to curb smuggling of contraband include greater surveillance over sensitive areas at the airport, intensified intelligence and investigating activities, screening of baggage of passenger's coming from sensitive flights.

Sophisticated equipments such as x-ray baggage machine and metal detectors are being increasingly utilised. Close coordination is being maintained among all the agencies concerned in the detection and prevention of smuggling.

**Income tax exemption to small scale units**

919. SHRI KAMAL MORARKA: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that Government propose to give income-tax exemption for setting up small scale units in rural and backward areas of the country;

(b) if so, what are the details thereof;

(c) whether it is also a fact that Government also propose to give excise and customs reliefs on various items manufactured by small scale sector:

(d) if so. what are the details thereof; and

(e) by when the exemptions are likely to be announced?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) and (b) There is no new proposal *to* give income-tax exemption for setting up of small scale units in rural and backward areas. However, the Finance Act, 1993 has already introduced a five-year tax holiday for new industrial undertakings set up in backward States. This incentive under section 80-IA is available both to small scale units and large scale units set up in these States. Although in the case of large scale units the concession is available only if they manufacture an item which is not a non-priority item (listed in the Eleventh Schedule to the Income-tax Act) small scale units can avail of the concession even if they manufacture a non-priority item.

(c) There is no fresh proposal at present to give any excise or customs duty reliefs for various items manufactured by the small scale sector.

(d) and (e) Does not arise in view of reply at *(c)* above.